

Article - Tax - General

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§5–103.

(a) A rebuttable presumption exists that any alcoholic beverage in the State is subject to the alcoholic beverage tax.

(b) An alcoholic beverage on which the alcoholic beverage tax is not paid is a contraband alcoholic beverage if it is delivered, possessed, sold, or transported in the State in a manner that is not authorized:

(1) under this title; or

(2) under the Alcoholic Beverages Article.

(c) The person who possesses an alcoholic beverage has the burden of proving that the alcoholic beverage is not subject to the alcoholic beverage tax.

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